



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: STATE OF NEVADA

II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.

Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	NRS 372.325 exempts sales to the Federal Government from sales tax. Transactions with charge cards that are centrally billed are the only ones exempt. Transactions with individually billed charge cards are not exempt transactions. Although we do not require a separate Tax Exemption Certificate other than the Centrally Billed Charge Card. The vendors are required to keep a copy of the charge card and can redact the account number.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Lodging Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	The State of Nevada does not administer the lodging tax in Nevada. Individual counties administer these taxes, however, Clark County (for Las Vegas) and The Reno Sparks Convention and Visitors Authority follow the same rule as above. Neither requires a separate exemption certificate. See website addresses on next page.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Public Accommodation Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Tourism Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Fleet Tax	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	This is administered by the Department of Motor vehicles. E-mail address is: info@dmv.state.nv.us
	<input type="checkbox"/> Maintenance	
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation		Website Address or Hyperlink:
1	For Las Vegas Travel	http://www.accessclarkcounty.com/depts/business_license/Pages/TransientLodgingGuidance.aspx or call Alan Bacon at (702) 455-6297
2	For Reno travel	http://www.visitrenotahoe.com/about-us/finance-accounting
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IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:

In the event that the government employee is mistakenly charges sales tax the employee would need to receive a refund of the sales tax from the vendor. There is no way for the Department to refund the tax amount directly to the Government. However, it should be noted that only purchases on centrally billed credit cards would qualify for the exemption. Transactions on individually billed credit cards are not exempt from sales tax as they are not considered transactions with the Federal Government even though the customer is reimbursed by the Government.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Oliver, Paulina
Name of Agency:	Nevada Department of Taxation
Office Address (Line 1):	2550 Paseo Verde, Suite 180
Office Address (Line 2):	
City, State Zip:	Henderson, Nevada 89074
Phone Number:	702-486-2331
Fax Number:	702-486-3377
Email Address:	poliver@tax.state.nv.us
Web Address:	

Thank you for your assistance in this important matter!